



1998

Exemption Application Booklet

This booklet contains two copies of:

FTB 3500, Exemption Application, Page 7 and Page 13

Use form FTB 3500 to obtain exemption from California income or franchise taxes.

Members of the Franchise Tax Board

Kathleen Connell, Chair

Dean Andal, Member

Craig L. Brown, Member



**State of California
Franchise Tax Board**

Instructions for Form FTB 3500

Exemption Application

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 1998**, and to the California Revenue and Taxation Code (R&TC).

General Information

An organization that incorporates as a nonprofit organization is not automatically exempt from tax. The organization must apply separately for tax-exempt status.

Because California and federal laws are generally the same in this area, it is recommended that you obtain federal application forms and draft articles for both the state and federal application forms at the same time. In some cases, California may require that the organization obtain a federal determination of its tax-exempt status prior to issuing a state exemption determination letter.

If you have already obtained a federal exemption, furnish a copy of the federal determination letter with this application.

The fact that an organization is exempt from federal income tax does not automatically exempt it from California tax. It must apply separately for exemption from California tax.

Be sure to complete and sign the form FTB 3500 and provide all required attachments, otherwise additional correspondence will be necessary in order to complete the review of your application. This will delay processing and may delay the determination of exempt status or result in denial of the application. See the Procedural Checklist on Page 19 for more information.

Unincorporated Associations or Trusts

Follow the instructions under General Information B, When, What and Where to File.

Trusts

Trusts must furnish a copy of the federal determination letter before state exemption will be granted. If the trust has not applied for a federal exemption, it should do so. Attach a statement to form FTB 3500 stating when the federal application was submitted.

Trusts organized and operated for purposes described in R&TC Section 23701d are treated as nonprofit organizations for exemption purposes.

Political Organizations

A political organization meeting the requirements of R&TC Section 23701r is not required to file form FTB 3500 with the Franchise Tax Board (FTB). However, it must obtain a letter from the FTB certifying exemption if it wants to incorporate and avoid the prepayment of the minimum franchise tax. For further information about political organizations, get FTB Pub. 1075, Exempt Organizations — Guide for Political Organizations.

To obtain a letter certifying exemption, the political organization must submit a written request to the Exempt Organizations Section. This request must include a description of the political organization's activities. Mail the request to:

EXEMPT ORGANIZATIONS SECTION
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

Education IRAs

Effective for income years beginning January 1, 1998, or later, Individual Retirement Accounts (IRAs) established in accordance with R&TC Section 23712 to fund higher education costs are exempt from taxation. They are **not** required to file Form 3500. However, if they receive unrelated business income in excess of \$1,000, they must file Form 109, California Exempt Organization Business Income Tax Return.

A Purpose

All corporations and unincorporated associations, even if organized on a nonprofit basis, are subject to California corporation franchise or income tax.

To be exempt from tax, an organization must file form FTB 3500 and be granted exempt status by the FTB.

Note: An unincorporated association that has exempt status must reapply for exemption if it incorporates.

B When, What and Where to File

To allow adequate time for processing, submit the application at least 90 calendar days before exemption is needed.

The exemption package you submit must include:

1. A completed form FTB 3500, with an original signature of an authorized individual, such as:
 - An elected officer;
 - A director;
 - An authorized representative; or
 - A trustee (if your organization is a trust).
2. Application fee of \$25. Make the check or money order payable to Franchise Tax Board.
3. The information and documents requested on Side 2, item 7a through item 7i.
4. The information and documents required by Side 2, item 8 through Side 5, item 25d, related to the R&TC section under which exemption is being sought.

Mail the exemption package to:

EXEMPT ORGANIZATIONS SECTION
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-4041

If the articles of incorporation need to be amended to meet the requirements for exemption, or if additional information is required, the FTB will contact the officer or representative designated on form FTB 3500.

If the organization qualifies for exemption, the FTB will mail a state exemption determination letter to the organization. Additionally, if the organization used the "delayed incorporation" (see General Information D) or "delayed qualification" (see General Information E) method of incorporating or qualifying, a copy of the letter granting exemption will be sent to the Office of the Secretary of State (SOS). The SOS will then endorse the original and copies of the articles of incorporation (or the Statement and Designation by Foreign Corporation). The original will be filed by the

SOS and the copies will be returned to the organization.

Note: Failure to furnish ALL required information may delay the determination of exempt status or result in the denial of the application.

C Comparable State and Federal Code Sections

To qualify for exemption, an organization must be organized and operated for purposes described in one of the following R&TC Sections:

R&TC	IRC	Purpose
23701a	501(c)(5)	Labor, agricultural or horticultural organizations
23701b	501(c)(8)	Fraternal beneficiary societies
23701c	501(c)(13)	Cemeteries, crematoriums
23701d	501(c)(3)	Religious, charitable, scientific, literary or educational organizations
23701e	501(c)(6)	Business leagues, chambers of commerce, etc.
23701f	501(c)(4)	Civic leagues or social welfare and local assoc. of employees
23701g	501(c)(7)	Social and recreational organizations
23701h	501(c)(2)	Title holding corporation
23701i	501(c)(9)	Voluntary employees' beneficiary organizations
23701j	501(c)(11)	Teachers' retirement funds
23701k	501(d)	Apostolic organizations
23701l	501(c)(10)	Fraternal societies
23701n	501(c)(17)	Supplemental unemployment compensation trusts
23701q	501(c)(20)	Group legal services plans
23701r	527	Political organizations
23701t	528	Homeowners' assoc.
23701u	None	Public facility financial corporations
23701v	None	Mobile home park associations
23701w	501(c)(19)	War veteran's organizations
23701x	501(c)(25)	Title holding organizations
23701z	501(n)	Self-insurance pools for charitable organizations

D Incorporating in California

If the organization is already incorporated, follow the instructions in General Information B. If the organization is not incorporated, there are two methods by which the organization may incorporate:

- Immediate incorporation; or
- Delayed incorporation.

1. Immediate Incorporation

- a. Mail the items listed below directly to:

LEGAL REVIEW
OFFICE OF THE
SECRETARY OF STATE
1500 11TH STREET
SACRAMENTO CA 95814-2974
(916) 657-5448

- The original plus four copies of the articles of incorporation; and
- A check payable to the Office of the Secretary of State for the minimum franchise tax plus the SOS fees for filing the articles of incorporation.

Do not send form FTB 3500 to the Office of the Secretary of State.

- b. If the proposed articles satisfy the requirements of the California Corporations Code, the SOS will file the original articles of incorporation, endorse any remaining copies and return the endorsed copies to the organization.

After you receive the endorsed articles of incorporation, mail one copy of the endorsed articles along with the items listed under General Information B to the address also shown there.

If the proposed articles do not satisfy the requirements of the California Corporations Code, the SOS will notify you of the failure and advise how to remedy it.

2. Delayed Incorporation

- a. To avoid paying the minimum franchise tax, you may secure exemption prior to the filing of the articles of incorporation by mailing the items listed below directly to the SOS:

- The original and at least four copies of the proposed articles of incorporation;
- A check payable to the Office of the Secretary of State for the SOS filing fee;
- A completed, signed form FTB 3500 (original signature required) with all the required information and supporting data; and
- A check or money order for the \$25 application fee, payable to the Franchise Tax Board.

- b. If the proposed articles satisfy the requirements of the California Corporations Code, the SOS will notify you by letter and forward to the FTB one copy of the proposed articles, form FTB 3500, all supporting documents and the application fee.

If the proposed articles do not satisfy the requirements of the California Corpora-

tions Code, the SOS will notify you of the failure and advise how to remedy it.

Note: Be advised that the articles of incorporation must not only meet the requirements of the California Corporations Code, they must also meet the requirements of the R&TC. Therefore, it may be necessary to revise and/or amend the articles to meet the requirements of both laws. Sample articles that meet the requirements of both laws are shown on page 5.

E Qualifying in California

If the organization is incorporated in another state or country, it is considered to be a "foreign corporation."

However, the organization may qualify to do business in California by complying with the requirements of the California Corporations Code which is administered by the SOS.

If the organization has already qualified through the SOS, follow the instructions under General Information B. If the organization has not yet qualified, it may do so in one of two ways:

- Immediate qualification; or
- Delayed qualification.

The instructions for immediate or delayed qualification for foreign corporations are basically the same as those for the immediate or delayed incorporation of organizations incorporating in California, except for the documents required.

1. Immediate Qualification

- a. Follow the instructions for immediate incorporation (General Information D, 1), and submit the following documents, in lieu of the articles of incorporation, to the SOS:
- A certificate of good standing from the state or country having custody of the original articles; and
 - A completed Statement and Designation by Foreign Corporation (available on request from the SOS).
- b. If the SOS is satisfied that the organization meets the requirements of the California Corporations Code, the SOS will file the original Statement and Designation, endorse any extra copies and issue a Certificate of Qualification to the organization.
- c. After you receive the endorsed copy of the Statement and Designation by Foreign Corporation, mail the following additional items along with the items listed under General Information B to the address also shown there:
- A copy of the endorsed Statement and Designation by Foreign Corporation;
 - A copy of the federal exemption determination letter; and
 - Copies of the federal information returns for the last three years of operation. This will satisfy the financial data requirements.

2. Delayed Qualification

- a. Follow the instructions for delayed incorporation (General Information D, 2), and submit the following documents, in lieu of the articles of incorporation, to the SOS:

- A certificate of good standing from the state or country having custody of the original articles;
- A completed Statement and Designation by Foreign Corporation (available on request from the SOS);
- A copy of the federal exemption determination letter; and
- Copies of the federal information returns for the last three years of operation. This will satisfy the financial data requirements.

- b. The SOS will review these documents for compliance. If the SOS is satisfied with them, the SOS will forward the application and related attachments to the FTB.

F Group Exemption Application

A parent organization desiring group exemption for its California unincorporated subordinates must first establish its own exempt status. Then it must file a separate form FTB 3500 for a group exemption with:

- A cover letter stating that the subordinates are affiliated and are subject to the parent's general supervision and control;
- A sample copy of a uniform charter;
- An affirmation that the subordinates are operating in accordance with their stated purposes;
- A statement that the subordinates have furnished written authorization to be included with the group exemption application; and
- A list of California subordinates, their organization numbers (if any) and current addresses.

G Retroactive Exempt Status

The FTB may grant exempt status retroactively for periods in which the organization substantiates that it was organized and operated for exempt purposes.

H Sample Articles and Instructions

The sample articles of incorporation on page 5 are structured to meet the SOS requirements for incorporating and the requirements necessary for exemption. Generally, organizations incorporating as nonprofit must do so under one of the three sections of the California Corporations Code (Sections 5110, 7110 and 9110).

Exception: Organizations seeking exemption under R&TC Section 23701h or Section 23701x that have members must incorporate under the for profit provisions of the California Corporations Code. (See Section 202 of the California Corporations Code.) Also, the articles of incorporation must contain a statement that the activities will be limited to those permitted under whichever section of the R&TC the exemption is being sought. If the organization does not have any members, it may incorporate as a mutual benefit corporation.

If an unincorporated association is being incorporated, an article (like the following) must be added: "The name of the existing unincorporated association now being incorporated by the filing of the articles is (state name of your association)." Attach an affidavit of subscribing persons

to the articles. See California Corporations Code Sections 5121, 7121 and 9121.

The details of the internal operations of the organization should be covered in the bylaws.

1. Organizations applying for exemption described in R&TC Section 23701d

- a. Exclusively religious organizations described in R&TC Section 23701d should structure their articles after Sample Articles A.
- b. Organizations described in R&TC Section 23701d, other than exclusively religious organizations, should structure their articles after Sample Articles B.

Article III – Complete the sentence by describing the specific and primary purpose of the organization. Limit it to those activities permitted by the R&TC section under which the exemption is desired.

Article V – Complete the blank spaces provided in Sample Articles B to describe the specific and primary purposes permitted by the applicable R&TC section (i.e., charitable, educational, scientific, etc.).

Articles VII and VIII – Do not alter the language in Article VII and VIII of Sample Articles A.

Fill in the two blank spaces provided in Sample Articles B with the organization's purpose and the type of organization to which its assets will be distributed upon dissolution.

Organizations wishing to distribute their assets to a specific organization must provide for an alternate distributee, in case that organization is not in existence or is not exempt under IRC Section 501(c)(3) at the time of distribution. The exception to this rule is where the assets are to be distributed to federal, state, county or city government for public purposes.

Where designation of a specific distributee is desired and the welfare exemption from property taxation will be claimed, you may use this sample dissolution clause to replace Article VIII:

"Upon the dissolution or winding up of this corporation, its assets remaining after the payment of, or provision for the payment of, all debts and liabilities of this corporation, shall be distributed to XYZ corporation if it is then in existence and organized and operated exclusively for charitable and/or religious purposes and exempt under IRC Section 501(c)(3), but if not then in existence or so organized and operated or exempt, to another organization which is organized and operated exclusively for charitable and/or religious purposes and which has established its tax-exempt status under IRC Section 501(c)(3)."

2. Organizations applying for exemption described in R&TC Section 23701f (IRC Section 501(c)(4)) that are exclusively for the promotion of social welfare should structure their articles after Sample Articles B with these substitutions:

Article V: – fill in blank space with: – change 501(c)(3) to:	Social Welfare 501(c)(4)
Article VI:	Omit
Articles VII and VIII: – fill in blank spaces with: – change 501(c)(3) to:	Social Welfare 501(c)(4)

Article VII – R&TC Section 23701f contains a requirement that the assets of the organizations be dedicated to exempt purposes.

The sample dissolution clause for Article VIII under the section "Organizations Described in R&TC Section 23701d" may be used for this purpose, but should be limited to "charitable" or "social welfare" as shown in the substitutions table above.

3. Organizations applying for exemption described in R&TC Section 23701h, that have members, do not use any of the Sample Articles. Instead, use articles that provide for the issuance of stock. Include the following statement: "The activities of this corporation will be limited to those permitted under R&TC Section 23701h."

4. Organizations applying for exemption described in R&TC Section 23701u, public facility financing corporations, use Sample Articles B with these substitutions:

Article V: – change 501(c)(3) to:	501(c)(4)
Article VI:	Omit
Articles VII and VIII: – fill in blank spaces with: – change 501(c)(3) to:	Public R&TC Section 23701d, 23701f or 23701u or IRC Section 501(c)(3) or 501(c)(4)

5. Organizations applying for exemption described in R&TC Section 23701x, that have members, do not use any of the Sample Articles. Instead, use articles that provide for the issuance of stock. Include the following statement: "The activities of this corporation will be limited to those permitted under R&TC Section 23701x."

6. Organizations applying for exemption under R&TC Sections other than 23701d, 23701f or 23701u should structure their articles after Sample Articles C.

Note: These articles may be used by an organization applying for exemption under R&TC Section 23701h or 23701x **only** if the organization does not have any members.

Article III – Enter in the blank space the specific and primary purpose of the organization. Limit it to those activities permitted by the R&TC section under which the exemption is desired.

Note: Generally, these articles are not required to have a clause dedicating assets to charitable purposes. However, any organization may elect to distribute its assets to charitable organizations upon dissolution without restricting the assets to such use during the organization's existence.

Exceptions:

- Veterans' organizations are entitled to the welfare (property tax) exemption but must dedicate their assets to "charitable" purposes.

See Sample Articles B, Articles VII and VIII.

- Organizations applying for exemption under R&TC Section 23701g as social or recreation clubs must be operated for the enjoyment of members and supported primarily by dues, fees and assessments paid by members.

Any income from nonmember sources may be taxable as unrelated business income and, if it is substantial, the club may lose its exempt status.

A social club may have a fund raising event for a charitable organization and pay over the net proceeds to the charity without losing its exempt status. Social clubs contemplating fund raising drives should include this clause:

"If this organization holds any event(s) to which the general public are invited to observe or participate in for a fee, the income from the general public, less a proportional share of the expenses which will not benefit members, will be paid over to an organization, which is exempt from income tax under IRC Section 501(c)(3), on an annual basis."

7. Unincorporated association creating document – An unincorporated association must have a creating document that meets certain minimum requirements. The document must contain:

- The name of the organization;
- The specific and primary purpose of the organization; and
- A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit from the organization.

The sample unincorporated association creating documents on page 6 are structured to meet these requirements.

The sample to be used depends upon the R&TC Section under which exemption is being sought. If exemption is being sought under R&TC Section:

- 23701d, use Sample D;
- 23701f, use Sample E; or
- Any other section, use Sample F.

Sample Articles A (nonprofit **RELIGIOUS** corporation).
To be used by exclusively religious organizations seeking exemption under R&TC Section 23701d. See General Information H, 1.

ARTICLES OF INCORPORATION OF
(CORPORATION NAME)

I
The name of this corporation is _____.

II
This corporation is a religious corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Religious Corporation Law exclusively for religious purposes.

III
The specific purpose of this corporation is to _____.

IV
The name and address in the State of California of this corporation's initial agent for service of process is: _____.

V
This corporation is organized and operated exclusively for religious purposes within the meaning of IRC Section 501(c)(3).

VI
No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

VII
The property of this corporation is irrevocably dedicated to religious purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.

VIII
Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for religious purposes and which has established its tax-exempt status under IRC Section 501(c)(3).

DATE

(Signature of Incorporator)

(Type name of Incorporator)

Sample Articles B (nonprofit **PUBLIC BENEFIT** corporation).
To be used by organizations other than exclusively religious organizations, seeking exemption under R&TC Section 23701d (see General Information H, 1); Section 23701f (see General Information H, 2); or Section 23701u (see General Information H, 4.)

ARTICLES OF INCORPORATION OF
(CORPORATION NAME)

I
The name of this corporation is _____.

II
This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public (charitable), (public and charitable) purposes.

III
The specific purpose of this corporation is to _____.

IV
The name and address in the State of California of this corporation's initial agent for service of process is: _____.

Sample Articles B (continued)

V
This corporation is organized and operated exclusively for _____ purposes within the meaning of IRC Section 501(c)(3).

VI
No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

VII
The property of this corporation is irrevocably dedicated to _____ purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.

VIII
Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for _____ purposes and which has established its tax-exempt status under IRC Section 501(c)(3).

DATE

(Signature of Incorporator)

(Type name of Incorporator)

Sample Articles C (nonprofit **MUTUAL BENEFIT** corporation).
To be used by organizations seeking exemption under a R&TC section other than 23701d, 23701f, or 23701u. See General Information H, 6.

ARTICLES OF INCORPORATION OF
(CORPORATION NAME)

I
The name of this corporation is _____.

II
This corporation is a nonprofit mutual benefit corporation organized under the Nonprofit Mutual Benefit Corporation Law. The purpose of this corporation is to engage in any lawful act or activity for which a corporation may be organized under such law.

III
The specific purpose of this corporation is to _____.

IV
The name and address in the State of California of this corporation's initial agent for service of process is: _____.

V
Notwithstanding any of the above statements of purposes and powers, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this corporation.

DATE

(Signature of Incorporator)

(Type name of Incorporator)

Sample D

Unincorporated Association
Creating Document
23701d

The creating document must contain:

1. The name of the organization.
2. The specific and primary purpose of the organization.
3. A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit therefrom.

The following is acceptable:

This organization is a nonprofit public benefit organization and is not organized for the private gain of any person.

4. A political limitation clause. The following is acceptable:

No substantial part of the activities of this organization shall consist of carrying on propaganda or otherwise attempting to influence legislation, and the organization shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

5. A dedication clause. The following is acceptable:

The property of this organization is irrevocably dedicated to charitable purposes and no part of the net income or assets of this organization shall ever inure to the benefit of any director, officer or private person.

6. A dissolution clause. The following is acceptable:

Upon the dissolution or winding up of the organization, its assets remaining after payment, or provision for payment, of all debts and liabilities of this organization shall be distributed to a nonprofit fund, foundation or corporation, which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under IRC Section 501(c)(3).

Sample E

Unincorporated Association
Creating Document
23701f

The creating document must contain:

1. The name of the organization.
2. The specific and primary purpose of the organization.
3. A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit therefrom.

The following is acceptable:

This organization is a nonprofit public benefit organization and is not organized for the private gain of any person.

4. A dedication clause. The following is acceptable:

The property of this organization is irrevocably dedicated to social welfare purposes and no part of the net income or assets of this organization shall ever inure to the benefit of any director, officer or private person.

5. A dissolution clause. The following is acceptable:

Upon the dissolution or winding up of the organization, its assets remaining after payment, or provision for payment, of all debts and liabilities of this organization shall be distributed to a nonprofit fund, foundation or corporation, which is organized and operated exclusively for social welfare purposes and which has established its tax-exempt status under IRC Section 501(c)(4).

Sample F

Unincorporated Association
Creating Document
All Others

The creating document must contain:

1. The name of the organization.
2. The specific and primary purpose of the organization.
3. A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit from the organization. The following is suggested:

The organization does not contemplate pecuniary gain or profit to the members thereof and is organized for nonprofit purposes.

4. A limitation clause. The following is acceptable:

Notwithstanding any of the above statements of purposes and powers, this organization shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this organization.

Exemption Application

Every organization filing an application for exemption from California corporation franchise or income tax must furnish the information and data specified and pay the required \$25 application fee. If the organization fails to comply with these requirements, the application will be denied. California Revenue and Taxation Code (R&TC) Section 19565 provides that this application, together with any supporting documents, shall be open to public inspection if the exemption is granted. Upon the organization's request, public disclosure of such documents may be withheld if the disclosure would adversely affect the organization or national defense.

Name of organization as shown in your organization's articles or declaration of trust		Federal employer identification number (FEIN)	
Address (number and street)		Daytime telephone number	
City, Town, or Post Office	State	ZIP Code	
Name of representative to be contacted regarding additional requirements or information		Daytime telephone number	
Representative's mailing address			
City, Town, or Post Office		State	ZIP Code

ALL applicants must complete item 1 through item 6 and furnish the information requested on Sides 2 through 6 as applicable.

<div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 10px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<p>1 a Enter the California R&TC Section under which exemption is claimed. See General Information C _____</p> <p>b Primary activity of organization: _____</p> <p>2 a What is the form of the organization? <input type="checkbox"/> Incorporated <input type="checkbox"/> Currently being incorporated <input type="checkbox"/> Unincorporated association <input type="checkbox"/> Trust Date organized _____</p> <p>b If incorporated, furnish the following information: (1) Date incorporated _____ (3) Date qualified in California _____ (2) If incorporated in another state, identify the state _____ (4) California corporation number _____</p> <p>3 a Has this organization or its predecessor(s) previously applied for exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b If "yes," check the appropriate box(es) below and enter either "Granted" or "Denied." Also enter the date the exemption was "Granted" or "Denied" after the box(es) checked: <input type="checkbox"/> California _____ Date _____ <input type="checkbox"/> Federal _____ Date _____ <input type="checkbox"/> Other State _____ Date _____</p> <p>c Enter the number under which the organization previously filed with the Franchise Tax Board (FTB) _____</p> <p>Furnish copies of any determination letters received.</p> <p>4 a Has the organization filed federal income tax returns? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b If "yes," state type of returns and years filed. _____</p> <p>5 Annual accounting period (must end on last day of the month). _____</p> <p>6 a Is this a new organization? If "no," attach a statement indicating the name of the predecessor(s), the period during which it was in existence, the reasons for its termination and the number under which it previously filed with the FTB</p> <p>b Is this a membership organization? If "yes," attach a statement that fully explains the qualifications for members, the different classes of membership, the number of members in each class and the voting rights and privileges accorded each class.</p> <p>c Has the organization made, or are there plans to make, any distribution of its property or surplus to officers or members? If "yes," attach a detailed statement</p> <p>d Will any of the incorporators share any facilities with the organization? If "yes," attach a detailed explanation</p> <p>e Will any property be rented, purchased or transferred in any way from any of the incorporators? If "yes," attach a detailed explanation</p> <p>f Will any promoter, incorporator, founder or member be employed by the organization? If "yes," furnish complete details, including duties, responsibilities, qualifications and compensation</p> <p>g Will any member of the board of directors be compensated for services other than services performed as a board member, e.g., officer, and/or employee? If "yes," furnish the name(s) of the director(s), and the amount(s) of compensation for each. Also list the names of the other directors, indicating their blood or marriage relationship, if any, to the compensated director(s).</p>
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Yes	No

Be sure to include the \$25 application fee. Make the check or money order payable to the Franchise Tax Board. Do not send cash. Allow 90 calendar days for processing.

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

DATE SIGNATURE OF OFFICER OR REPRESENTATIVE TITLE

7 TO ENSURE THAT THE FTB WILL PROCESS YOUR EXEMPTION APPLICATION, ATTACH THE FOLLOWING INFORMATION TO YOUR APPLICATION.

- a** A copy of the creating document. The type of document to be submitted depends upon the way in which the organization is (or is being) created. If the organization is:
- A California corporation that is already incorporated, submit a copy of the endorsed articles of incorporation and all subsequent endorsed amendments.
 - A foreign corporation that is already qualified through the SOS in California, submit a copy of the endorsed articles of incorporation and all subsequent endorsed amendments from the state or country in which incorporated.
 - An unincorporated association, submit either: a copy of the constitution; articles of association; bylaws or other document that contains the language required as shown in the samples on page 6 AND which is signed by the board of directors or other governing body.
 - A trust, submit a copy of the trust document and any subsequent modifications to it.

Notes:

1. If the organization is in the process of incorporating in California, follow the instructions under General Information D, 2.
2. If the organization is in the process of qualifying to do business as a foreign corporation in California, follow the instructions under General Information E, 2.

- b** A copy of the bylaws, proposed bylaws or other code of regulations.
- c** Financial documents. The documents to be provided depend upon whether the organization has been operating or has not yet started to operate. If the organization has:
1. Been operating, furnish complete statements of receipts and expenditures, assets and liabilities for each accounting period that it has been in existence and **for which exemption is requested** (do not send bank statements or monthly reports). See the Receipts and Expense Statement on Side 6.
 2. Not yet started to operate, furnish a proposed budget showing the sources of income and areas of expenditures for the first year of operation. The budget is required before the FTB will process the application and should be based upon the most reasonable expectations. Refer to the Receipts and Expense Statement on Side 6.
- d** A statement describing the specific purposes for which the organization was formed. A general nonprofit purpose statement will not be acceptable.
- e** A statement describing in detail the programs and activities that the organization presently conducts or will conduct and how it will accomplish its specific purposes.
- f** A statement describing in detail each type or source of funding, each fund-raising activity and each business enterprise the organization has engaged in or plans to engage in either alone or with other parties (accompanied by copies of all agreements, if any, for the conduct of each fund-raising activity or business enterprise).
- g** A statement that fully explains any discontinued specific activities that the organization has engaged in or sponsored. Give dates of commencement and termination and the reasons for discontinuance. (Omit if this is a new organization.)
- h** A copy of each lease, if any, in which the organization is the lessee or lessor of property (real, personal, gas, oil or mineral), or in which an interest is owned under such lease, together with copies of all agreements with other parties for development of the property.
- i** Samples of any literature that the organization sells or distributes and samples of any organizational advertising.

Each item listed below refers to a separate California Revenue and Taxation Code (R&TC) section. Select the appropriate section under which your organization claims exemption and provide the requested information.

- 8 R&TC Section 23701a – Labor, agricultural or horticultural organization:** Submit an explanation of any services to be performed for members. Cooperative organizations applying for exemption under R&TC Section 23701a must submit a copy of the federal exemption letter showing exemption under IRC Section 501(c)(5).
- 9 R&TC Section 23701b – Fraternal beneficiary societies, etc.:**
- a** State whether the organization operates, or plans to operate, under the lodge system or for the exclusive benefit of the members of a lodge system. Operating under the lodge system means carrying on activities under a form of organization that comprises local branches (called lodges, chapters or the like) that are largely self-governing and chartered by a parent organization.
 - b** If the organization is a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.
 - c** If the organization is a parent or grand lodge, attach a statement showing the number of subordinate lodges in active operation and whether periodic meetings are actually held.
 - d** Attach a statement describing the types of benefits (life, sick, accident or other benefits) paid, or to be paid, to members.
- 10 R&TC Section 23701c – Cemetery company or corporation chartered solely for burial purposes:**
- a** Attach these statements and/or documents:
 - (1) Complete copy of the sales contract or other document involved in the organization's acquisition of cemetery property.
 - (2) Complete copy of any contract designating an agent to sell the cemetery plots.
 - (3) Name(s) of officer(s) and director(s) of your organization from the date of incorporation to the present date, and the period for which each held office.
 - (4) Appraised value of cemetery property as of the date acquired (the appraisal should be obtained from sources other than the parties in interest).
 - b** Does the organization have or plan to have a perpetual care fund? ☐ Yes ☐ No
If "yes," furnish a copy of the federal exemption letter, a copy of the fund agreement and a statement explaining the nature of such fund (cash, securities, unsold land, etc.). Also attach a statement that fully explains the manner in which the fund is or will be administered, the specific purposes for which the fund is to be used and the name(s) of the person(s) administering the fund.
 - c** Does the organization operate a crematorium? ☐ Yes ☐ No

11 R&TC Section 23701d – Religious, charitable, scientific, literary or educational organization: Attach a statement explaining all “yes” answers in item 11a through item 11d.

- a Has the organization received, or does it expect to receive, 10% or more of its assets from any organization or group of affiliated organizations (affiliated through stockholding, common ownership or otherwise), any individual, or members of a family group (brother or sister whether whole or half blood, spouse, ancestor or lineal descendant)?
- b Is the organization now, has it ever been, or does it plan to be engaged in carrying on propaganda, or otherwise advocating or opposing pending or proposed legislation (this includes dissemination of such information to the general public while representing the organization)?
- c Has the organization participated in, or does it plan to participate or intervene in, any political campaign (including the publishing or distributing of statements) on behalf of, or in opposition to, any candidate for public office?.
- d Does the organization hold, or plan to hold, 10% or more of any class of stock or 10% or more of the total combined voting power of stock in any corporation?

Yes	No

- e **If claiming exemption as a church,** attach a statement including the information requested in item (1) through item (8) below:
- (1) Has a permanent place of worship been established? At what address? Who is the legal owner of this property? Describe the physical characteristics of your church buildings. Explain to what extent these buildings are used for purposes other than religious worship.
- (2) Does the organization have a regular congregation or conduct religious services on a regular basis? How many usually attend the regular worship services? Attach samples of worship service programs and newspaper announcements of your activities. Where and how often are religious services held?
- (3) Furnish information regarding the religious background and formal religious training of the religious leaders. Furnish a copy of each religious leader's certificate of ordination.
- (4) What amount of the annual gross income will be received from incorporators, ministers, officers, directors or their families?
- (5) What amount of the organization's proposed expenditures will be used for the personal living expenses of the individuals mentioned in item (4) above?
- (6) How many hours per week will the religious or spiritual leader(s) devote to organizational activities? Will this person(s) engage in employment unrelated to the activities of the organization? If so, indicate the number of hours per week and describe the employment activity.
- (7) List all the officers, directors, trustees, etc., of the organization and describe their qualifications for such office. Are any of the officers or directors related by blood or marriage? If “yes,” explain.
- (8) Will any founder, member or officer:
- (a) Take a vow of poverty?
- (b) Transfer personal assets to this organization, like a home, automobile, furnishings, business or recreational assets, etc., that will be made available for the personal use of the donor(s)?
- (c) Assign or donate to the organization income that will be used in part or whole to pay the donor(s) as salary, stipend or living allowance (such as food, medical expenses, clothing, insurance, etc.)?

12 R&TC Section 23701e – Business league, chamber of commerce, etc.: Has the organization performed, or does it plan to perform, particular services for members, shareholders or others, such as furnishing credit reports or collection accounts, inspecting products, conducting advertising, purchasing merchandise or other similar undertakings? ☐ Yes ☐ No If “yes,” attach a detailed statement, including income realized and expenses incurred in such activities. If engaged in advertising, attach samples of material.

13 R&TC Section 23701f – Civic leagues, social welfare organizations and local associations of employees:

- a If you are applying as a civic league or social welfare organization, you must attach a statement explaining how you will promote the common good or welfare of an entire community.
- b If you are applying as a local association of employees, attach a statement giving the names and addresses of employers that have employees who are eligible for membership in the association. If an employer has employees (who are eligible for membership) located in more than one plant or office, give the address of each plant or office.

14 R&TC Section 23701g – Social and recreational organization:

- a Has the organization solicited, or does it plan to solicit, public patronage of the facilities by advertisement or otherwise? If “yes,” attach sample copies of such advertisements or other solicitations
- b Are nonmembers, other than bona fide guests of members, permitted, or will they be permitted, to use the club facilities or participate in or attend any functions or activities conducted by the organization? If “yes,” attach a statement describing the functions or activities in which nonmembers have participated or will participate, or to which they have been or will be admitted. If nonmembers have participated in or have been admitted to any functions or activities, state the amount received from nonmembers. Provide a schedule in the statement detailing the expenses attributable to such nonmembers, the expenses attributable to such functions, and the disposition made of net profits, if any, derived from the functions
- c Has the organization rented or leased, or does it plan to rent or lease, any part of the club's property to others? If “yes,” attach a statement indicating the reason for such action, or proposed action, and the amount received, or to be received. Also attach copies of the rental agreements or leases
- d Has the organization derived or will it derive any income from nonmembers not explained above? If “yes,” explain in detail
- e Furnish a statement separating the member and nonmember income for the past three years and a proposed budget separating member and nonmember income for the next period of operation.
- f Enter the total number of club members: _____. If there are different classes of membership, attach a statement explaining the dues and privileges of each class.
- g Provide copies of:
- (1) House rules;
- (2) All other documents used in considering or granting memberships, including agreements or contracts, if any; and
- (3) Copies of corporate resolutions demonstrating adoption of policy or change of policy regarding membership or use of facilities.

Yes	No

15 R&TC Section 23701h – Title holding corporation:

- a Attach a statement giving the complete names and addresses of organizations for which title to property is held, the number of shares of capital stock held and whether shares of stock have ever been held by persons other than such organizations. If stock was so held, include the years held and the total number of shares of each class of stock.

Note: Section 23701h requires turning over net income to a parent organization periodically. Organizations with members, incorporating as a nonprofit corporation under the California Corporations Code, are precluded from exempt status under Section 23701h. Section 5410 and Section 7411 of the California Corporations Code prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.

Organizations seeking exemption under R&TC Section 23701h that have members must incorporate under the for profit provision of the California Corporations Code.

- b State whether the annual income (less expenses) is, or will be, turned over to the organization for which title to property is held. Explain what disposition will be made of income that will not be turned over to the organization.
- c Attach a copy of an exemption letter (federal or California) for each organization for which property will be held. If property will be held for organization(s) located in California, you must furnish a California exemption letter.

16 R&TC Section 23701i – Voluntary employees' beneficiary organization: Furnish a copy of the federal determination letter showing exemption under IRC Section 501(c)(9).

17 R&TC Section 23701j – Fraternal society, etc.:

- a State whether the organization operates, or plans to operate, under the lodge system or for the exclusive benefit of the members of a lodge system. Operating under the lodge system means carrying on activities under a form of organization that comprises local branches (called lodges, chapters or the like) that are largely self-governing and chartered by a parent organization.
- b If the organization is a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.
- c If the organization is a parent or grand lodge, attach a statement showing the number of subordinate lodges in active operation and whether periodic meetings are actually held.

18 R&TC Section 23701n – Supplemental unemployment compensation trust: Attach a copy of the supplemental unemployment benefit plan and pertinent agreements and a copy of the federal determination letter.

19 R&TC Section 23701q – Group legal services plan: Furnish a copy of the federal determination letter showing exemption under IRC Section 501(c)(20).

20 R&TC Section 23701t – Homeowners' association:

- a Furnish a copy of the recorded Declaration of Covenants, Conditions and Restrictions.
- b Will any of the individual units/lots owned by the organization or its members be occupied for other than personal residential purposes?
☐ Yes ☐ No If "yes" provide the following information:
- (1) What percentage of the units/lots will be used for nonresidential purposes? _____
- (2) If the organization claims exemption as a condominium management association, enter square footage of all units and square footage devoted to residential purposes. All units _____ Residential _____
- (3) If the organization claims exemption as a residential real estate management association, enter the local real property zoning for lots within the association. Total number of lots _____ Number of lots zoned residential _____
- (4) What percentage of the organization's total gross income will be derived from dues, fees or assessments from nonresidential members? _____
- c Will this organization own, maintain or operate a mutual water company, well, electrical generating facility or other utility? ☐ Yes ☐ No
If "yes," describe in detail and answer these questions:
- (1) Are the members/shareholders: ☐ the actual users of the utility or ☐ simply investors?
- (2) Is this organization furnishing utilities to (check applicable box(es)): ☐ residential homes, ☐ commercial businesses (including agricultural enterprises)? If both, indicate what percent of this organization's total income will be derived from sale of utilities for nonresidential usage. _____
- (3) How are members/shareholders assessed for utilities usage? Are they assessed equally or on the basis of square footage/acreage?
- (4) Are meters utilized to determine charges to members/stockholders? ☐ Yes ☐ No.
If "yes," provide a detailed breakdown on how rates are determined.
- d Will any of the units/lots be rented by a person, or series of persons, for periods of less than 30 days that, when added together, equal more than half of the association's taxable year? ☐ Yes ☐ No If "yes," what percentage of the units/lots are rented in this manner? _____
- e What date was the first unit sold, or when will the first unit be available for sale? _____
- f What date did the association become active? _____ Provide details of these activities.

- g When were (will) dues first collected? month _____ day _____ year _____

21 R&TC Section 23701u – Public facility financial corporation:

- a Attach samples of all certificates of participation or other securities to be issued.
- b Attach copies of all leases, contracts, trust agreements or other agreements that have been, or will be, entered into by this corporation.

22 R&TC Section 23701v – Mobile home park acquisition association:

- a Are all members of the organization owners of manufactured homes or mobile home tenants of the mobile home park? ☐ Yes ☐ No
If "no," explain the circumstances under which other individuals can become members of the organization.
- b Describe the mobile home park in which owner/tenant members reside.
- c Are all lots within the park rented or leased to mobile home or manufactured home owners? ☐ Yes ☐ No If "no," explain.
- d Does the rent paid by each owner include rental for the lot occupied by the mobile home or manufactured home? ☐ Yes ☐ No If "no," explain.
- e Will the organization carry on activities other than purchasing or preparing to purchase the mobile home park in which members reside? ☐ Yes ☐ No If "yes," describe in detail the other activities and indicate the percentage of total operations represented by such activities.

23 R&TC Section 23701w – War veteran’s organization:

To be completed by a post or organization of past or present members of the Armed Forces of the United States.

- a What is the total membership of your post or organization? _____
- b How many of your members are present or former members of the Armed Forces of the United States? _____
- c How many members are cadets (include students in college, university or armed services academies)? _____ How many are spouses, widows or widowers of cadets or past or present members of the Armed Forces of the United States? _____
- d Do you have a membership category other than the ones set out above? ☐ Yes ☐ No If “yes,” please explain in detail and enter the number of members in this category. _____

To be completed by an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States.

- e Are you affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? ☐ Yes ☐ No
- f How many members do you have? _____
- g How many members are past or present members of the Armed Forces of the United States, or have spouses or persons related to them within two degrees of blood relationship (grandparents, brothers, sisters and grandchildren are the most distant relationships allowable) that are past or present members of the Armed Forces of the United States (enter total)? _____
- h Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, or spouses of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship? ☐ Yes ☐ No If “no,” explain in detail.

24 R&TC Section 23701x – Title holding organization:

- a Attach a statement giving the complete names and addresses of organizations or trusts for which title to property is being held and the number of shares of capital stock held by each entity.
- b State whether the annual income (less expenses) is, or will be, turned over to the organizations for which title to property is held. Explain what disposition will be made of the income that is not or will not be turned over to the organizations.
- c Furnish a copy of a federal determination letter for each organization or trust for which property is or will be held.
- d For those organizations of trust for which property is or will be held and which do not have a federal determination letter, provide detailed information to show that each shareholder is:
 - (1) A governmental plan described in IRC Section 414(d); or
 - (2) The United States, any state or political subdivision thereof, or any agency or instrumentality of the foregoing.
- e State the total number of stockholders or beneficiaries.
- f Describe in detail each class of stock or beneficial interest.

Note: Section 23701x requires turning over net income to specified parent organizations periodically. Organizations with members incorporating as a nonprofit corporation under the California Corporations Code are precluded from exempt status under that section. Section 5410 and Section 7411 of the California Corporations Code prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.

Organizations seeking exemption under R&TC Section 23701x that have members must incorporate under the for profit provision of the California Corporations Code.

25 R&TC Section 23701z – Self-insurance pools for charitable organizations:

- a Provide a list of names, California corporation numbers and federal employer identification numbers (FEINs) for all participants in the pool.
- b Describe in detail the activities of each participating corporation.
- c Furnish a copy of the latest federal determination letter showing exemption under IRC Section 501 for each participating corporation.
- d Describe in detail all insurance services to be provided to members of the pool.

Receipts and Expense Statement

Complete information is required to adequately respond to Item 7c on Side 2. The statement below represents the basic financial details necessary to complete your request for exemption. You may substitute your own receipts and expenditure statement, or statements, but the details **must** be complete as indicated in the statement. Failure to provide complete financial information can result in denial of the exemption application without further correspondence.

- For each year exempt status is requested, provide the financial information represented in the statement below.
- If you have had financial activities for less than one year, provide a financial statement for the period of activities, and a projected budget for the entire first year.
- If you have had no financial activity, provide a proposed budget for the entire first year of operations. The proposed budget should be based on your most reasonable expectations.

Calendar or Fiscal Year Ending

	Current year	3 preceding years for each year in existence			Total
	19 ____	19 ____	19 ____	19 ____	
RECEIPTS					
Gifts					
Special grants					
Unusual grants					
Contributions received.					
Fund raising					
Membership income					
Nonmembership income (for R&TC Section 23701g).					
Membership dues and assessments (for R&TC Section 23701t)					
Other business income					
Gross investment income					
Gross royalty income					
Gross rental income					
Gross receipts from admissions					
Gross receipts from commissions					
Gross receipts from sale of merchandise					
Gross receipts from services provided.					
Gross receipts from furnishing of facilities.					
Gain or loss from sale of capital assets.					
Other income (attach sheet itemizing each type).					
TOTAL RECEIPTS					
EXPENSES					
Fund raising					
Contributions, gifts, grants, and similar amounts paid					
Disbursements to or for member benefit					
Compensation of officers					
Compensation of directors					
Compensation of trustees.					
Rental income					
Other salaries and wages					
Occupancy (rents)					
Other (including all operational and administrative expenses – attach sheet)					
TOTAL EXPENSES					
Excess of receipts over expenses					

Exemption Application

Every organization filing an application for exemption from California corporation franchise or income tax must furnish the information and data specified and pay the required \$25 application fee. If the organization fails to comply with these requirements, the application will be denied. California Revenue and Taxation Code (R&TC) Section 19565 provides that this application, together with any supporting documents, shall be open to public inspection if the exemption is granted. Upon the organization's request, public disclosure of such documents may be withheld if the disclosure would adversely affect the organization or national defense.

Name of organization as shown in your organization's articles or declaration of trust		Federal employer identification number (FEIN)
Address (number and street)		Daytime telephone number
City, Town, or Post Office	State	ZIP Code
Name of representative to be contacted regarding additional requirements or information		Daytime telephone number
Representative's mailing address		
City, Town, or Post Office		State ZIP Code

ALL applicants must complete item 1 through item 6 and furnish the information requested on Sides 2 through 6 as applicable.

Attach check or money order here.	<input type="checkbox"/>	1 a Enter the California R&TC Section under which exemption is claimed. See General Information C _____														
		b Primary activity of organization: _____														
		2 a What is the form of the organization? <input type="checkbox"/> Incorporated <input type="checkbox"/> Currently being incorporated <input type="checkbox"/> Unincorporated association <input type="checkbox"/> Trust Date organized _____														
		b If incorporated, furnish the following information: (1) Date incorporated _____ (3) Date qualified in California _____ (2) If incorporated in another state, identify the state _____ (4) California corporation number _____														
		3 a Has this organization or its predecessor(s) previously applied for exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No														
		b If "yes," check the appropriate box(es) below and enter either "Granted" or "Denied." Also enter the date the exemption was "Granted" or "Denied" after the box(es) checked: <input type="checkbox"/> California _____ Date _____ <input type="checkbox"/> Federal _____ Date _____ <input type="checkbox"/> Other State _____ Date _____														
		c Enter the number under which the organization previously filed with the Franchise Tax Board (FTB) _____.														
		Furnish copies of any determination letters received.														
		4 a Has the organization filed federal income tax returns? <input type="checkbox"/> Yes <input type="checkbox"/> No														
		b If "yes," state type of returns and years filed. _____														
	5 Annual accounting period (must end on last day of the month). _____															
	6 a Is this a new organization? If "no," attach a statement indicating the name of the predecessor(s), the period during which it was in existence, the reasons for its termination and the number under which it previously filed with the FTB	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> </tr> </thead> <tbody> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> </tbody> </table>	Yes	No												
Yes	No															
	b Is this a membership organization? If "yes," attach a statement that fully explains the qualifications for members, the different classes of membership, the number of members in each class and the voting rights and privileges accorded each class.															
	c Has the organization made, or are there plans to make, any distribution of its property or surplus to officers or members? If "yes," attach a detailed statement															
	d Will any of the incorporators share any facilities with the organization? If "yes," attach a detailed explanation															
	e Will any property be rented, purchased or transferred in any way from any of the incorporators? If "yes," attach a detailed explanation															
	f Will any promoter, incorporator, founder or member be employed by the organization? If "yes," furnish complete details, including duties, responsibilities, qualifications and compensation															
	g Will any member of the board of directors be compensated for services other than services performed as a board member, e.g., officer, and/or employee? If "yes," furnish the name(s) of the director(s), and the amount(s) of compensation for each. Also list the names of the other directors, indicating their blood or marriage relationship, if any, to the compensated director(s).															

Be sure to include the \$25 application fee. Make the check or money order payable to the Franchise Tax Board. Do not send cash. Allow 90 calendar days for processing.

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

DATE

SIGNATURE OF OFFICER OR REPRESENTATIVE

TITLE

7 TO ENSURE THAT THE FTB WILL PROCESS YOUR EXEMPTION APPLICATION, ATTACH THE FOLLOWING INFORMATION TO YOUR APPLICATION.

- a A copy of the creating document. The type of document to be submitted depends upon the way in which the organization is (or is being) created. If the organization is:
- A California corporation that is already incorporated, submit a copy of the endorsed articles of incorporation and all subsequent endorsed amendments.
 - A foreign corporation that is already qualified through the SOS in California, submit a copy of the endorsed articles of incorporation and all subsequent endorsed amendments from the state or country in which incorporated.
 - An unincorporated association, submit either: a copy of the constitution; articles of association; bylaws or other document that contains the language required as shown in the samples on page 6 AND which is signed by the board of directors or other governing body.
 - A trust, submit a copy of the trust document and any subsequent modifications to it.

Notes:

1. If the organization is in the process of incorporating in California, follow the instructions under General Information D, 2.
2. If the organization is in the process of qualifying to do business as a foreign corporation in California, follow the instructions under General Information E, 2.

- b A copy of the bylaws, proposed bylaws or other code of regulations.
- c Financial documents. The documents to be provided depend upon whether the organization has been operating or has not yet started to operate. If the organization has:
1. Been operating, furnish complete statements of receipts and expenditures, assets and liabilities for each accounting period that it has been in existence and **for which exemption is requested** (do not send bank statements or monthly reports). See the Receipts and Expense Statement on Side 6.
 2. Not yet started to operate, furnish a proposed budget showing the sources of income and areas of expenditures for the first year of operation. The budget is required before the FTB will process the application and should be based upon the most reasonable expectations. Refer to the Receipts and Expense Statement on Side 6.
- d A statement describing the specific purposes for which the organization was formed. A general nonprofit purpose statement will not be acceptable.
- e A statement describing in detail the programs and activities that the organization presently conducts or will conduct and how it will accomplish its specific purposes.
- f A statement describing in detail each type or source of funding, each fund-raising activity and each business enterprise the organization has engaged in or plans to engage in either alone or with other parties (accompanied by copies of all agreements, if any, for the conduct of each fund-raising activity or business enterprise).
- g A statement that fully explains any discontinued specific activities that the organization has engaged in or sponsored. Give dates of commencement and termination and the reasons for discontinuance. (Omit if this is a new organization.)
- h A copy of each lease, if any, in which the organization is the lessee or lessor of property (real, personal, gas, oil or mineral), or in which an interest is owned under such lease, together with copies of all agreements with other parties for development of the property.
- i Samples of any literature that the organization sells or distributes and samples of any organizational advertising.

Each item listed below refers to a separate California Revenue and Taxation Code (R&TC) section. Select the appropriate section under which your organization claims exemption and provide the requested information.

- 8 R&TC Section 23701a – Labor, agricultural or horticultural organization:** Submit an explanation of any services to be performed for members. Cooperative organizations applying for exemption under R&TC Section 23701a must submit a copy of the federal exemption letter showing exemption under IRC Section 501(c)(5).

9 R&TC Section 23701b – Fraternal beneficiary societies, etc.:

- a State whether the organization operates, or plans to operate, under the lodge system or for the exclusive benefit of the members of a lodge system. Operating under the lodge system means carrying on activities under a form of organization that comprises local branches (called lodges, chapters or the like) that are largely self-governing and chartered by a parent organization.
- b If the organization is a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.
- c If the organization is a parent or grand lodge, attach a statement showing the number of subordinate lodges in active operation and whether periodic meetings are actually held.
- d Attach a statement describing the types of benefits (life, sick, accident or other benefits) paid, or to be paid, to members.

10 R&TC Section 23701c – Cemetery company or corporation chartered solely for burial purposes:

- a Attach these statements and/or documents:
- (1) Complete copy of the sales contract or other document involved in the organization's acquisition of cemetery property.
 - (2) Complete copy of any contract designating an agent to sell the cemetery plots.
 - (3) Name(s) of officer(s) and director(s) of your organization from the date of incorporation to the present date, and the period for which each held office.
 - (4) Appraised value of cemetery property as of the date acquired (the appraisal should be obtained from sources other than the parties in interest).
- b Does the organization have or plan to have a perpetual care fund? ☐ Yes ☐ No
- If "yes," furnish a copy of the federal exemption letter, a copy of the fund agreement and a statement explaining the nature of such fund (cash, securities, unsold land, etc.). Also attach a statement that fully explains the manner in which the fund is or will be administered, the specific purposes for which the fund is to be used and the name(s) of the person(s) administering the fund.
- c Does the organization operate a crematorium? ☐ Yes ☐ No

11 R&TC Section 23701d – Religious, charitable, scientific, literary or educational organization: Attach a statement explaining all “yes” answers in item 11a through item 11d.

- a Has the organization received, or does it expect to receive, 10% or more of its assets from any organization or group of affiliated organizations (affiliated through stockholding, common ownership or otherwise), any individual, or members of a family group (brother or sister whether whole or half blood, spouse, ancestor or lineal descendant)?
- b Is the organization now, has it ever been, or does it plan to be engaged in carrying on propaganda, or otherwise advocating or opposing pending or proposed legislation (this includes dissemination of such information to the general public while representing the organization)?
- c Has the organization participated in, or does it plan to participate or intervene in, any political campaign (including the publishing or distributing of statements) on behalf of, or in opposition to, any candidate for public office?.
- d Does the organization hold, or plan to hold, 10% or more of any class of stock or 10% or more of the total combined voting power of stock in any corporation?

Yes	No

- e **If claiming exemption as a church,** attach a statement including the information requested in item (1) through item (8) below:
- (1) Has a permanent place of worship been established? At what address? Who is the legal owner of this property? Describe the physical characteristics of your church buildings. Explain to what extent these buildings are used for purposes other than religious worship.
- (2) Does the organization have a regular congregation or conduct religious services on a regular basis? How many usually attend the regular worship services? Attach samples of worship service programs and newspaper announcements of your activities. Where and how often are religious services held?
- (3) Furnish information regarding the religious background and formal religious training of the religious leaders. Furnish a copy of each religious leader's certificate of ordination.
- (4) What amount of the annual gross income will be received from incorporators, ministers, officers, directors or their families?
- (5) What amount of the organization's proposed expenditures will be used for the personal living expenses of the individuals mentioned in item (4) above?
- (6) How many hours per week will the religious or spiritual leader(s) devote to organizational activities? Will this person(s) engage in employment unrelated to the activities of the organization? If so, indicate the number of hours per week and describe the employment activity.
- (7) List all the officers, directors, trustees, etc., of the organization and describe their qualifications for such office. Are any of the officers or directors related by blood or marriage? If “yes,” explain.
- (8) Will any founder, member or officer:
- (a) Take a vow of poverty?
- (b) Transfer personal assets to this organization, like a home, automobile, furnishings, business or recreational assets, etc., that will be made available for the personal use of the donor(s)?
- (c) Assign or donate to the organization income that will be used in part or whole to pay the donor(s) as salary, stipend or living allowance (such as food, medical expenses, clothing, insurance, etc.)?

12 R&TC Section 23701e – Business league, chamber of commerce, etc.: Has the organization performed, or does it plan to perform, particular services for members, shareholders or others, such as furnishing credit reports or collection accounts, inspecting products, conducting advertising, purchasing merchandise or other similar undertakings? ☐ Yes ☐ No If “yes,” attach a detailed statement, including income realized and expenses incurred in such activities. If engaged in advertising, attach samples of material.

13 R&TC Section 23701f – Civic leagues, social welfare organizations and local associations of employees:

- a If you are applying as a civic league or social welfare organization, you must attach a statement explaining how you will promote the common good or welfare of an entire community.
- b If you are applying as a local association of employees, attach a statement giving the names and addresses of employers that have employees who are eligible for membership in the association. If an employer has employees (who are eligible for membership) located in more than one plant or office, give the address of each plant or office.

14 R&TC Section 23701g – Social and recreational organization:

- a Has the organization solicited, or does it plan to solicit, public patronage of the facilities by advertisement or otherwise? If “yes,” attach sample copies of such advertisements or other solicitations
- b Are nonmembers, other than bona fide guests of members, permitted, or will they be permitted, to use the club facilities or participate in or attend any functions or activities conducted by the organization? If “yes,” attach a statement describing the functions or activities in which nonmembers have participated or will participate, or to which they have been or will be admitted. If nonmembers have participated in or have been admitted to any functions or activities, state the amount received from nonmembers. Provide a schedule in the statement detailing the expenses attributable to such nonmembers, the expenses attributable to such functions, and the disposition made of net profits, if any, derived from the functions
- c Has the organization rented or leased, or does it plan to rent or lease, any part of the club's property to others? If “yes,” attach a statement indicating the reason for such action, or proposed action, and the amount received, or to be received. Also attach copies of the rental agreements or leases
- d Has the organization derived or will it derive any income from nonmembers not explained above? If “yes,” explain in detail
- e Furnish a statement separating the member and nonmember income for the past three years and a proposed budget separating member and nonmember income for the next period of operation.
- f Enter the total number of club members: _____. If there are different classes of membership, attach a statement explaining the dues and privileges of each class.
- g Provide copies of:
- (1) House rules;
- (2) All other documents used in considering or granting memberships, including agreements or contracts, if any; and
- (3) Copies of corporate resolutions demonstrating adoption of policy or change of policy regarding membership or use of facilities.

Yes	No

15 R&TC Section 23701h – Title holding corporation:

- a Attach a statement giving the complete names and addresses of organizations for which title to property is held, the number of shares of capital stock held and whether shares of stock have ever been held by persons other than such organizations. If stock was so held, include the years held and the total number of shares of each class of stock.

Note: Section 23701h requires turning over net income to a parent organization periodically. Organizations with members, incorporating as a nonprofit corporation under the California Corporations Code, are precluded from exempt status under Section 23701h. Section 5410 and Section 7411 of the California Corporations Code prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.

Organizations seeking exemption under R&TC Section 23701h that have members must incorporate under the for profit provision of the California Corporations Code.

- b State whether the annual income (less expenses) is, or will be, turned over to the organization for which title to property is held. Explain what disposition will be made of income that will not be turned over to the organization.
- c Attach a copy of an exemption letter (federal or California) for each organization for which property will be held. If property will be held for organization(s) located in California, you must furnish a California exemption letter.

16 R&TC Section 23701i – Voluntary employees' beneficiary organization: Furnish a copy of the federal determination letter showing exemption under IRC Section 501(c)(9).

17 R&TC Section 23701l - Fraternal society, etc.:

- a State whether the organization operates, or plans to operate, under the lodge system or for the exclusive benefit of the members of a lodge system. Operating under the lodge system means carrying on activities under a form of organization that comprises local branches (called lodges, chapters or the like) that are largely self-governing and chartered by a parent organization.
- b If the organization is a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.
- c If the organization is a parent or grand lodge, attach a statement showing the number of subordinate lodges in active operation and whether periodic meetings are actually held.

18 R&TC Section 23701n – Supplemental unemployment compensation trust: Attach a copy of the supplemental unemployment benefit plan and pertinent agreements and a copy of the federal determination letter.

19 R&TC Section 23701q – Group legal services plan: Furnish a copy of the federal determination letter showing exemption under IRC Section 501(c)(20).

20 R&TC Section 23701t – Homeowners' association:

- a Furnish a copy of the recorded Declaration of Covenants, Conditions and Restrictions.
- b Will any of the individual units/lots owned by the organization or its members be occupied for other than personal residential purposes?
☐ Yes ☐ No If "yes" provide the following information:
- (1) What percentage of the units/lots will be used for nonresidential purposes? _____
- (2) If the organization claims exemption as a condominium management association, enter square footage of all units and square footage devoted to residential purposes. All units _____ Residential _____
- (3) If the organization claims exemption as a residential real estate management association, enter the local real property zoning for lots within the association. Total number of lots _____ Number of lots zoned residential _____
- (4) What percentage of the organization's total gross income will be derived from dues, fees or assessments from nonresidential members? _____
- c Will this organization own, maintain or operate a mutual water company, well, electrical generating facility or other utility? ☐ Yes ☐ No
If "yes," describe in detail and answer these questions:
- (1) Are the members/shareholders: ☐ the actual users of the utility or ☐ simply investors?
- (2) Is this organization furnishing utilities to (check applicable box(es)): ☐ residential homes, ☐ commercial businesses (including agricultural enterprises)? If both, indicate what percent of this organization's total income will be derived from sale of utilities for nonresidential usage. _____
- (3) How are members/shareholders assessed for utilities usage? Are they assessed equally or on the basis of square footage/acreage?
- (4) Are meters utilized to determine charges to members/stockholders? ☐ Yes ☐ No.
If "yes," provide a detailed breakdown on how rates are determined.
- d Will any of the units/lots be rented by a person, or series of persons, for periods of less than 30 days that, when added together, equal more than half of the association's taxable year? ☐ Yes ☐ No If "yes," what percentage of the units/lots are rented in this manner? _____
- e What date was the first unit sold, or when will the first unit be available for sale? _____
- f What date did the association become active? _____ Provide details of these activities.

- g When were (will) dues first collected? month _____ day _____ year _____

21 R&TC Section 23701u – Public facility financial corporation:

- a Attach samples of all certificates of participation or other securities to be issued.
- b Attach copies of all leases, contracts, trust agreements or other agreements that have been, or will be, entered into by this corporation.

22 R&TC Section 23701v – Mobile home park acquisition association:

- a Are all members of the organization owners of manufactured homes or mobile home tenants of the mobile home park? ☐ Yes ☐ No
If "no," explain the circumstances under which other individuals can become members of the organization.
- b Describe the mobile home park in which owner/tenant members reside.
- c Are all lots within the park rented or leased to mobile home or manufactured home owners? ☐ Yes ☐ No If "no," explain.
- d Does the rent paid by each owner include rental for the lot occupied by the mobile home or manufactured home? ☐ Yes ☐ No If "no," explain.
- e Will the organization carry on activities other than purchasing or preparing to purchase the mobile home park in which members reside? ☐ Yes ☐ No If "yes," describe in detail the other activities and indicate the percentage of total operations represented by such activities.

23 R&TC Section 23701w – War veteran’s organization:

To be completed by a post or organization of past or present members of the Armed Forces of the United States.

- a What is the total membership of your post or organization? _____
- b How many of your members are present or former members of the Armed Forces of the United States? _____
- c How many members are cadets (include students in college, university or armed services academies)? _____ How many are spouses, widows or widowers of cadets or past or present members of the Armed Forces of the United States? _____
- d Do you have a membership category other than the ones set out above? ☐ Yes ☐ No If “yes,” please explain in detail and enter the number of members in this category. _____

To be completed by an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States.

- e Are you affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? ☐ Yes ☐ No
- f How many members do you have? _____
- g How many members are past or present members of the Armed Forces of the United States, or have spouses or persons related to them within two degrees of blood relationship (grandparents, brothers, sisters and grandchildren are the most distant relationships allowable) that are past or present members of the Armed Forces of the United States (enter total)? _____
- h Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, or spouses of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship? ☐ Yes ☐ No If “no,” explain in detail.

24 R&TC Section 23701x – Title holding organization:

- a Attach a statement giving the complete names and addresses of organizations or trusts for which title to property is being held and the number of shares of capital stock held by each entity.
- b State whether the annual income (less expenses) is, or will be, turned over to the organizations for which title to property is held. Explain what disposition will be made of the income that is not or will not be turned over to the organizations.
- c Furnish a copy of a federal determination letter for each organization or trust for which property is or will be held.
- d For those organizations of trust for which property is or will be held and which do not have a federal determination letter, provide detailed information to show that each shareholder is:
 - (1) A governmental plan described in IRC Section 414(d); or
 - (2) The United States, any state or political subdivision thereof, or any agency or instrumentality of the foregoing.
- e State the total number of stockholders or beneficiaries.
- f Describe in detail each class of stock or beneficial interest.

Note: Section 23701x requires turning over net income to specified parent organizations periodically. Organizations with members incorporating as a nonprofit corporation under the California Corporations Code are precluded from exempt status under that section. Section 5410 and Section 7411 of the California Corporations Code prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.

Organizations seeking exemption under R&TC Section 23701x that have members must incorporate under the for profit provision of the California Corporations Code.

25 R&TC Section 23701z – Self-Insurance pools for charitable organizations:

- a Provide a list of names, California corporation numbers and federal employer identification numbers (FEINs) for all participants in the pool.
- b Describe in detail the activities of each participating corporation.
- c Furnish a copy of the latest federal determination letter showing exemption under IRC Section 501 for each participating corporation.
- d Describe in detail all insurance services to be provided to members of the pool.

Receipts and Expense Statement

Complete information is required to adequately respond to Item 7c on Side 2. The statement below represents the basic financial details necessary to complete your request for exemption. You may substitute your own receipts and expenditure statement, or statements, but the details **must** be complete as indicated in the statement. Failure to provide complete financial information can result in denial of the exemption application without further correspondence.

- For each year exempt status is requested, provide the financial information represented in the statement below.
- If you have had financial activities for less than one year, provide a financial statement for the period of activities, and a projected budget for the entire first year.
- If you have had no financial activity, provide a proposed budget for the entire first year of operations. The proposed budget should be based on your most reasonable expectations.

Calendar or Fiscal Year Ending

	Current year	3 preceding years for each year in existence			Total
	19 ____	19 ____	19 ____	19 ____	
RECEIPTS					
Gifts					
Special grants					
Unusual grants					
Contributions received.					
Fund raising					
Membership income					
Nonmembership income (for R&TC Section 23701g).					
Membership dues and assessments (for R&TC Section 23701t)					
Other business income					
Gross investment income					
Gross royalty income					
Gross rental income					
Gross receipts from admissions					
Gross receipts from commissions					
Gross receipts from sale of merchandise					
Gross receipts from services provided.					
Gross receipts from furnishing of facilities.					
Gain or loss from sale of capital assets.					
Other income (attach sheet itemizing each type).					
TOTAL RECEIPTS					
EXPENSES					
Fund raising					
Contributions, gifts, grants, and similar amounts paid					
Disbursements to or for member benefit					
Compensation of officers					
Compensation of directors					
Compensation of trustees.					
Rental income					
Other salaries and wages					
Occupancy (rents)					
Other (including all operational and administrative expenses – attach sheet)					
TOTAL EXPENSES					
Excess of receipts over expenses					

Procedural Checklist

Have you:

- _____ Completed Side 1, including item 1a through item 6g? **Note:** Attach a statement if you need to clarify an answer to any of these questions.
 - _____ Included the \$25 application fee?
 - _____ Signed the application?
(The application must be signed by an authorized representative of the organization, and the signature must be the original, not a copy.)
 - _____ Included the information and documents requested on Side 2, item 7a through item 7i?
 - _____ Completed the appropriate lines for your organization on Side 2, item 8 through Side 5, item 25d?
-

Make sure your application is complete.

If you do not complete all applicable parts of form FTB 3500, Exemption Application, or do not provide all required attachments, additional correspondence will be necessary in order to complete the review of your application. This will delay processing and may delay the determination of exempt status or result in denial of the application.

Note: Retain a copy of the completed form FTB 3500 and all attachments for the organization's permanent records.

How to Get California Tax Information

(Keep this page for future use.)

F.A.S.T. Toll-Free Phone Service

Call Fast Answers about State Taxes, the F.A.S.T. toll-free phone service you can use to:

- Get recorded answers to many of your questions about California taxes; and
- Order California income tax forms.

F.A.S.T. is available in English and Spanish to callers with touch-tone telephones.

When Is F.A.S.T. Available?

To answer your questions, F.A.S.T. is available 24 hours a day, seven days a week. To order bank and corporation forms, F.A.S.T. is available from 6 a.m. to 6 p.m., Monday through Friday, except state holidays. All times shown are Pacific Standard Times (P.S.T.)

How To Use F.A.S.T.

Have paper and pencil handy to take notes.

Call from within the

United States (800) 338-0505

Call from outside the

United States (916) 845-6600
(not toll-free)

To Get Information

If you need an answer to any of the following questions, call (800) 338-0505, select general tax information, follow the recorded instructions and enter the three-digit code when instructed to do so.

Code – Prefiling Assistance

- 715 – If my actual tax is less than the minimum franchise tax, what figure do I put on line 23 of Form 100?
- 717 – What are the tax rates for corporations?
- 718 – How do I get an extension of time to file?
- 722 – When does my corporation have to file a short-period return?
- 734 – Is my corporation subject to franchise tax or income tax?

S corporations

- 704 – Is an S corporation subject to the minimum franchise tax?
- 705 – Are S corporations required to file estimate payments?
- 706 – What forms do S corporations file?
- 707 – The tax for my S corporation is less than the minimum franchise tax. What figure do I put on line 22 of Form 100S?
- 708 – Where do S corporations make adjustments for state and federal law differences on Schedule K-1 (100S) and where do nonresident shareholders find their California source income on their Schedule K-1 (100S)?

Exempt Organizations

- 709 – How do I get tax-exempt status?
- 710 – Does an exempt organization have to file Form 199?
- 735 – How can an exempt organization incorporate without paying corporation fees and costs?
- 736 – I have exempt status. Do I need to file Form 100 or Form 109 in addition to Form 199?

Minimum Tax and Estimate Tax

- 711 – Can I claim my prepayment tax as a credit or estimate payment on my return?
- 712 – What is the minimum franchise tax?

- 714 – My corporation is not doing business; does it have to pay the minimum franchise tax?
- 716 – When are my corporation's estimate payments due?

Billings and Miscellaneous Notices

- 723 – I received a bill for \$250. What is this for?
- 728 – Why was my corporation suspended?
- 729 – Why is my subsidiary getting a request for a return when we file a combined report?

Tax Clearance

- 724 – How do I dissolve my corporation?
- 725 – What do I have to do to get a tax clearance?
- 726 – How long will it take to get a tax clearance certificate?
- 727 – My corporation was suspended/forfeited. Can I still get a tax clearance?

Miscellaneous

- 700 – Whom do I need to contact to start a business?
- 701 – I need a state ID number for my business. Whom do I contact?
- 702 – Can you send me an employer's tax guide?
- 703 – How do I incorporate?
- 719 – How do I properly identify my corporation when dealing with the Franchise Tax Board?
- 720 – How do I obtain information about changing my corporation's name?
- 721 – How does my corporation change its accounting period?
- 737 – Where do I send my payment?
- 738 – What is electronic funds transfer?
- 739 – How do I get a copy of my state corporate tax return?
- 740 – What requirements do I have to report municipal bond interest paid by state other than California?

Letters

We can serve you by phone if you call us for information to complete your California tax return, or to find out about your tax refund. However, you may want to write to us if you are replying to a notice we sent you, or to get a written reply. If you write to us, be sure your letter includes the California corporation number or federal employer identification number (FEIN), your daytime and evening telephone numbers and a copy of the notice with your letter. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

We will respond to your letter within six to eight weeks. In some cases, we may need to call you for additional information.

Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program and how you can request written advice from the FTB on whether a particular transaction is taxable. See "Where to get Income Tax Forms" for how to get FTB Pub. 4058.

Where to Get Income Tax Forms

By Internet – If you have Internet access, you may download, view and print California tax forms and publications. Our Internet address is: <http://www.ftb.ca.gov>

By phone — Use F.A.S.T. to order 1995, 1996, 1997 and 1998 California personal income tax forms, 1998 California corporate tax forms and 1998 federal personal income tax forms.

For prior year California tax forms and publications, call our toll-free number listed under "General Toll-Free Phone Service."

We will send you two copies of each tax form and one copy of each set of instructions. Please allow two weeks to receive your order. If you live outside California, please allow three weeks to receive your order.

In person — Most libraries, post offices and banks provide free California personal income tax booklets during the filing season. Many libraries and some quick print businesses have forms and schedules for you to photocopy (you may have to pay a nominal fee). Note that employees at libraries, post offices, banks and quick print businesses cannot provide tax information or assistance.

By mail – Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

General Toll-Free Phone Service

Between January 4 – April 15, 1999, our general toll-free phone service is available:

- Monday – Friday, 6 a.m. until midnight; and
- Saturday, 8 a.m. until 5 p.m.

After April 15, 1999, our general toll-free phone service is available:

- Monday – Friday, 7 a.m. until 8 p.m.

The best times to call are before 10 a.m. and after 6 p.m.

From within the

United States (800) 852-5711

From outside the

United States (916) 845-6500
(not toll-free)

For hearing impaired

with TDD (800) 822-6268

For federal tax questions

call the IRS at (800) 829-1040

Asistencia Bilingüe en Español

Para obtener servicios en Español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

